

# HOUSE . . . . . No. 2581

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By Mr. Hall of Westford, petition of Geoffrey D. Hall and Pamela P. Resor for an investigation by a special commission (including members of the General Court) relative to permitting municipalities to establish and collect a local income tax. Revenue.

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## The Commonwealth of Massachusetts

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In the Year Two Thousand and Five.

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RESOLVE PROVIDING FOR AN INVESTIGATION AND STUDY BY A SPECIAL COMMISSION RELATIVE TO PERMITTING MUNICIPALITIES TO ESTABLISH AND COLLECT A LOCAL INCOME TAX RATHER THAN THE PRESENT LOCAL REAL ESTATE TAX AS THE LOCAL FUNDING SOURCE OF THE MUNICIPAL BUDGET.

1     *Resolved*, That a special commission to consist of six members  
2 of the senate to be appointed by the president of the senate, one of  
3 whom shall be a member of the senate committee on ways and  
4 means and one of whom shall be a member of the taxation com-  
5 mittee, eight members of the house appointed by the speaker of  
6 the house of representatives, one of whom shall be a member of  
7 the house ways and means committee and one of whom shall be a  
8 member of the taxation committee, the secretary of administration  
9 and finance or his designee, the commissioner of taxation or his  
10 designee, and five persons appointed by the governor, one of  
11 whom shall be an officer of the Massachusetts Municipal Associa-  
12 tion, one of whom shall be a selectman of a town, one of whom  
13 shall be a mayor of a city, one of whom shall be a tax collector in  
14 a town, and one of whom shall be a tax collector in a city, is  
15 hereby established for the purpose of making an investigation and  
16 study relative to permitting municipalities to establish and collect  
17 a local income tax rather than the present local real estate tax as  
18 the local funding source of the municipality's budget.

19     Said commission shall investigate and study the costs and bene-  
20 fits of permitting a municipality to establish and collect an income  
21 tax on income of the residents of said municipality as a replace-  
22 ment of the present real estate tax assessment and collection as the

23 local funding source for the municipal budget. The commission  
24 may travel within the commonwealth and may conduct public  
25 hearings.

26 Said commission shall report to the general court the results of  
27 its investigation and study and its recommendations, if any,  
28 together with drafts of legislation necessary to carry its recom-  
29 mendations into effect by filing the same with the clerk of the  
30 house of representatives on or before December thirty-first, two  
31 thousand and two. The clerk of the house of representative shall  
32 forward the same to the joint committee on taxation and the house  
33 and senate committees on ways and means.